

## The Gazette



## of India

सत्यमेव जयते

PUBLISHED BY AUTHORITY

No. 10 ]

NEW DELHI, SATURDAY, MARCH 11, 1950

## NOTICE

The undermentioned Gazettes of India Extraordinary were published during the week ending the 7th March 1950 :—

S. No.	No. and Date	Issued by	Subject
1	No. 1 (1)-ITC/50, dated the 25th February 1950.	Ministry of Commerce . . . .	Principle governing the issue of Import Licences for January—June 1950.
2	No. SV-131 (3)/50, dated the 1st March 1950.	Ministry of Agriculture . . . .	Restrictions on the transport of gur, shakkar or khandsari from the State of Uttar Pradesh without permits.
3	No. 1 (15)-ITC/50, dated the 1st March 1950.	Ministry of Commerce . . . .	Enhancement of value in licences granted under O. G. L. XI and XV Concessions for specified articles.
4	No. Nil, dated the 28th February 1950.	Ministry of Finance . . . .	Finance Minister's Budget Speech, 1950-51.
5	No. 33 (1)-T.B./50, dated the 6th March 1950.	Ministry of Commerce . . . .	Recommendations of the Tariff Board on the sugar industry and action to be taken thereon.
6	No. LR-1 (108), dated the 6th March 1950.	Ministry of Labour . . . .	Further amendment in the Industrial Disputes (Central) Rules, 1947.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

## CONTENTS

PAGES	PAGES
PART I—SECTION 1.—Notifications relating to Rules, Regulations and Orders and Resolutions issued by Ministries of the Government of India (other than the Ministry of Defence) and Notifications issued by the Federal Court . . . . .	PART II—SECTION 3.—Miscellaneous Notifications, i.e., those not included in Sections 1 and 2 of Part II (Published at Simla) . . . . .
317—325	221—222
PART I—SECTION 2.—Notifications regarding Appointments, Promotions, etc., of Government officers issued by Ministries of the Government of India (other than the Ministry of Defence) and by the Federal Court . . . . .	PART IIA—Notifications relating to Minor Administrations (Published at Simla) . . . . .
327—334	111—130
PART I—SECTION 3.—Notifications relating to Rules, Regulations and Orders and Resolutions issued by the Ministry of Defence . . . . .	PART III—Advertisements and Notices by Private Individuals and Corporations (Published at Simla) . . . . .
335—336	69—70
PART I—SECTION 4.—Notifications regarding Appointments, Promotions, Leave, etc., of officers issued by the Ministry of Defence . . . . .	PART IV.—Acts of Parliament assented to by the President—
337—340	Act No. VI of 1950.—The Imports and Exports (Control) Amendment Act, 1950 . . . . .
PART II—SECTION 1.—Notifications and Notices issued by the Patent Office relating to Patents and Designs (Published at Simla) . . . . .	25—26
205—212	Act No. VII of 1950.—The High Courts (Seals) Act, 1950 . . . . .
PART II—SECTION 2.—Notifications issued by the High Court, the Auditor General, the Union Public Service Commission, the Indian Government Railways, and by attached and subordinate offices of the Government of India (Published at Simla) . . . . .	26
213—220	Act No. VIII of 1950.—The Control of Shipping (Amendment) Act, 1950 . . . . .
	26
	Act No. IX of 1950.—The Indian Tea Control (Amendment) Act, 1950 . . . . .
	27
	SUPPLEMENT No. 9—
	Reported attacks and deaths from cholera, small-pox, plague and typhus in districts in India during the week ending the 11th February 1950 . . . . .
	119—122
	Births and deaths from principal diseases in towns with a population of over 30,000 in India during the week ending the 4th February 1950 . . . . .
	123—128

## PART I—Section 1

## Government of India Notifications relating to Rules, Regulations and Orders and Resolutions (other than the Ministry of Defence)

## CONSTITUENT ASSEMBLY OF INDIA

New Delhi, the 25th January 1950

**No. CA/76/Ser./49.**—The persons whose names are specified below have been elected to the Provisional Parliament as representatives of the United State of Kathiawar (Saurashtra) vice members representing that

State whose seats shall, by virtue of clause (3) of article 379 of the Constitution of India, become vacant as from the 26th January 1950:—

1. Major General Maharaj Shri Himatsinhji.
2. Shri Narendra Pragji Nathwani.

S. N. MUKERJEE, Joint Secy.

## MINISTRY OF HOME AFFAIRS

New Delhi, the 2nd March 1950

**No. 9/12/50-Police(1).**—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government is pleased to exempt Shri Tsipon Shakabpa, Leader of the Tibetan Mission, from the operation of the prohibitions contained in section 6 of the said Act in respect of a '38 bore Mark III Revolver.

2 The exemption shall be valid for a period of two months from the date of the issue of this notification.

U. K. GHOSHAL, Dy. Secy.

New Delhi, the 7th March 1950

**No. 18/27/48-Ests.**—In exercise of the powers conferred by the proviso to clause (3) of article 320 of the Constitution of India, the President is pleased to direct that the following further amendments shall be made in the Federal Public Service Commission (Consultation by the Governor-General) Regulations, namely:—

In the Schedule to the said Regulations—

- (i) under the head 'Central Services, Class I', entry "Principal and Professors, Indian School of Mines" relating to the Department of Labour, shall be omitted; and
- (ii) under the head 'Central Services, Class II', the entry "Lecturers, Instructors and Demonstrators, Indian School of Mines, Dhanbad" shall be omitted.

C. B. GULATI, Under Secy.

## MINISTRY OF FINANCE

(Department of Economic Affairs)

New Delhi, the 1st March 1950

**No. D. 1408-F.111/50.**—Statement of the Affairs of the Reserve Bank of India, as on the 24th February 1950.

## BANKING DEPARTMENT

LIABILITIES		Rs.	ASSETS		Rs.
Capital paid up	.	5,00,00,000	Notes	.	14,58,65,000
Reserve Fund	.	5,00,00,000	Rupee Coin	.	10,89,000
Deposits:—			Subsidiary Coin	.	1,93,000
(a) Government	.		Bills Purchased and Discounted:—		
(1) Central Government	.	147,06,94,000	(a) Internal	.	92,00,000
(2) Other Governments	.	31,43,55,000	(b) External	.	
(b) Banks	.	58,00,18,000	(c) Government Treasury Bills	.	4,35,45,000
(c) Others	.	61,74,90,000	Balances held abroad*	.	193,83,14,000
Bills Payable	.	5,75,26,000	Loans and Advances to Governments	.	27,00,000
Other Liabilities	.	12,47,11,000	Other Loans and Advances	.	10,89,73,000
			Investments	.	94,95,06,000
			Other Assets	.	4,71,000
	Rupees	324,47,92,000		Rupees	324,47,92,000

\*Includes Cash &amp; Short-term Securities.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 24th day of February 1950.

## ISSUE DEPARTMENT

LIABILITIES		Rs.	Rs.	ASSETS		Rs.	Rs.
Notes held in the Banking Department.	.	14,58,65,000		A.—Gold Coin and Bullion:—			
Notes in circulation	.	1142,44,84,000		(a) Held in India	.	40,01,71,000	
Total Notes issued	.		1157,03,49,000	(b) Held outside India	.	..	
				Foreign Securities	.	650,84,38,000	
				Total of A	.	690,36,09,000	
				B.—Rupee Coin	.	51,40,22,000	
				Government of India Securities	Rupee	415,27,18,000	
				Internal Bills of Exchange and other commercial paper	.	..	
Total Liabilities	.		1157,03,49,000	Total Assets	.		1157,03,49,000

Ratio of Total of A to Liabilities : 59·666 per cent.

B. RAMA RAU, Governor.

Dated the 1st day of March 1950.

New Delhi, the 7th March 1950

No. D. 1462-F. 111/50.—Statement of the Affairs of the Reserve Bank of India, as on the 3rd March 1950.

## BANKING DEPARTMENT

LIABILITIES		Rs.	ASSETS		Rs.
Capital paid up . . . . .		5,00,00,000	Notes . . . . .		12,57,73,000
Reserve Fund . . . . .		5,00,00,000	Rupee Coin . . . . .		8,43,000
Deposits :—			Subsidiary Coin . . . . .		1,61,000
(a) Government—			Bills Purchased and Discounted :—		
(1) Central Government . . . . .		152,79,78,000	(a) Internal . . . . .		92,00,000
(2) Other Governments . . . . .		25,66,62,000	(b) External . . . . .		..
(b) Banks . . . . .		51,98,09,000	(c) Government Treasury Bills . . . . .		6,64,66,000
(c) Others . . . . .		63,61,27,000	Balances held abroad * . . . . .		198,96,42,000
Bills Payable . . . . .		5,85,60,000	Loans and Advances to Governments . . . . .		3,40,00,000
Other Liabilities . . . . .		14,00,15,000	Other Loans and Advances . . . . .		10,50,03,000
			Investments . . . . .		86,07,61,000
			Other Assets . . . . .		4,64,02,000
Rupees . . . . .		323,91,51,000	Rupees . . . . .		323,91,51,000

\* Includes Cash and Short-term Securities.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 3rd day of March 1950.

## ISSUE DEPARTMENT

LIABILITIES		Rs.	Rs.	ASSETS		Rs.	Rs.
Notes held in the Banking Department . . . . .		12,57,73,000		A.—Gold Coin and Bullion :—			
Notes in circulation . . . . .		1153,97,14,000		(a) Held in India . . . . .		40,01,71,000	
				(b) Held outside India . . . . .		—	
Total Notes issued . . . . .			1166,54,87,000	Foreign Securities . . . . .		650,34,38,000	
				Total of A . . . . .			690,36,09,000
				B.—Rupee Coin . . . . .			51,91,60,000
				Government of India Rupee Securities . . . . .			425,27,18,000
				Internal Bills of Exchange and other Commercial Paper . . . . .			..
Total Liabilities . . . . .			1166,54,87,000	Total Assets . . . . .			1166,54,87,000

Ratio of Total of A to Liabilities : 59·180 per cent.

Dated 8th day of March 1950.

B. RAMA RAU, Governor.

K. G. AMBEGAOKAR, Secy.

## MINISTRY OF FINANCE (REVENUE DIVISION)

## CENTRAL EXCISES

New Delhi, the 4th March 1950

No. 7.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the Ministry of Finance (Revenue Division) Notification No. 4-Central Excises, dated the 1st February 1950, the Central Government is pleased to exempt Superfine cloth and fine cloth, tex-marked and packed on or after the first of February 1950, from so much of the duty leviable thereon as is in excess of twenty per cent. *ad valorem* and five per cent. *ad valorem* respectively.

K. R. P. AIYANGAR, Joint Secy.

## INCOME-TAX

New Delhi, the 4th March 1950

No. 30.—It is notified for general information that the Central Government are pleased to approve the institutions mentioned below for the purposes of sub-section (1) of Section 15-B of the Indian Income-tax Act, 1922 (XI of 1922).

## West Bengal

349. Ramakrishna Mission Institute of Culture, Calcutta.

350. Vidyamandir attached to the Ramakrishna Mission Sarada Pithu, P.O. Belur Math.

351. Ramakrishna Mission Porvident Relief Fund, Calcutta.

PYARE LAL, Dy. Secy.

## CUSTOMS

New Delhi, the 11th March 1950

No. 13.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 20-Customs, dated the 4th October 1947, namely :—

In the Schedule annexed to the said notification, under the head "Continent of South America" after the words "Dutch Guiana" the following shall be added, namely :—

"Panama Canal Zone, Panama Republic (Portion East of Panama Canal Zone)."

D. P. ANAND, Dy. Secy.

**MINISTRY OF COMMERCE****PUBLIC NOTICE****IMPORT TRADE CONTROL***New Delhi, the 11th March 1950*

**No. 1(1)-ITO/50.**—It has been decided to grant licences for import from soft currency countries of 'Diethylcarbamazine' along with other Drugs and Medicine listed in Appendix 'M' to the Public Notice governing issue of licences for the period January-June, 1950. Applications for import licences should be submitted to Chief Controller of Imports, New Delhi, in accordance with the terms of that Public Notice.

R. J. PRINGLE, Joint Secy.

**RESOLUTION****TARIFFS***New Delhi, the 11th March 1950*

**No. 8(3)-T.B./50.**—The protection granted to the potassium permanganate industry is due to expire on March 31, 1950. The Tariff Board have reviewed the position and found that the output of the indigenous industry is only 2/5ths of the rated capacity and meets only 1/10th of the estimated demand within the country. Considering these and other relevant factors the Board have recommended—

- (1) that the existing protective duty should be replaced by a revenue duty at such rate as may be considered appropriate by the Government; and
  - (2) that as far as possible, the requirements of the Central and Provincial Governments should be met from the indigenous manufacture.
2. Government accept these recommendations and steps will be taken to implement them.

**ORDER**

ORDERED that a copy of this Resolution be communicated to all concerned, and it be published in the *Gazette of India*.

C. C. DESAI, Secy.

**MINISTRY OF HEALTH***New Delhi, the 28th February 1950*

**No. F. 1-50/47-D.**—In exercise of the powers conferred by section 12 of the Drugs Act, 1940 (XXIII of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the Drugs Rules, 1945, the same having been previously published as required by the said Section, namely:—

To sub-rule (1) of rule 25 of the said Rules, the following provisos shall be added, namely:—

"Provided that the drugs or classes of drugs are manufactured at one factory or more than one factory functioning conjointly as a single manufacturing unit;

Provided further that if a single manufacturer has two or more factories situated in different places manufacturing the same or different drugs a separate licence shall be required in respect of the drugs manufactured by each such factory".

*New Delhi, the 6th March 1950*

**No. F. 2-1/50-DS.**—In pursuance of clause (b) of rule 21 of the Drugs Rules, 1945, the Central Government is pleased to appoint Mr. P. M. Nabar, B.A. B.Sc., Tech., F.R.I.C., Chief Advisory Chemist Directorate General of Health Services, New Delhi, as the licensing authority for the purposes of Part IV of the said Rules for a period of one month from the 6th March 1950, during the absence on leave of Lt. Colonel. M. K. Kelavkar, O.B.E., Drugs Controller, India.

J. N. SAKSENA, Under Secy.

*New Delhi, the 2nd March 1950*

**No. F. 12-1/46-M.II.**—The following persons have been duly nominated or elected as members of the Indian

Nursing Council constituted under sub-section (1) of section 3 of the Indian Nursing Council Act, 1947 (XLVIII of 1947):—

*Elected under clause (a) of sub-section (1) of section 3:—*

Miss A. Bullock, Nursing Superintendent, Office of the Inspector General of Civil Hospitals, Assam.

*Ex-officio member under clause (1) of sub-section (1) of section 3:—*

Inspector General of Civil Hospitals, Assam.

HARBANS SINGH, Under Secy.

**MINISTRY OF RAILWAYS****(Railway Board)***New Delhi, the 25th February 1950*

**No. F(X)II-49/TX21/11.**—In pursuance of sub-section (1) of section 3 of the Railways (Local Authorities' Taxation) Act, 1941 (XXV of 1941), the Central Government is pleased to declare that the Administration of the Madras and Southern Maharashtra Railway shall be liable to pay, in aid of the funds of the local authority specified in column I of the Schedule annexed hereto the tax specified in column II thereof.

**SCHEDULE**

Local Authority I	Tax II
Guntakal Municipality	General property tax

*Explanation.*—In this schedule General Property Tax means so much of the property tax levied under clause (a) of sub-section (1) of section 81 of the Madras District Municipalities Act, 1920 (Madras Act V of 1920), as comprises a tax for general purposes.

*New Delhi, the 28th February 1950*

**No. 00157-W.**—It is hereby notified for general information that the Ministry of Railways (Railway Board) have sanctioned a Preliminary Survey for the re-alignment of the railway track between Ambala and Surajpur, new rail link between Chandigarh and Kurali and the extension of the narrow gauge line from Kalka to new Capital of the Punjab by the agency of the Eastern Punjab Railway Administration.

The survey will be known as "Survey of Rail facilities for the proposed Capital of the Punjab".

*New Delhi, the 2nd March 1950*

**No. F(X)II-46/TX12/2.**—In exercise of the powers conferred by section 4 of the Railways (Local Authorities' Taxation) Act, 1941 (XXV of 1941), the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the late Railway Department (Railway Board) No. 221, dated 24th August 1911, namely:—

In the Schedule annexed to the said notification, the entries relating to the Andheri and Virla Parla Notified Area Committees shall be omitted.

**No. F(X)II-46/TX12/2.**—In pursuance of sub-section (1) of section 3 of the Railways (Local Authorities' Taxation) Act, 1941 (XXV of 1941), the Central Government is pleased to direct that the Administration of the Bombay Baroda and Central India Railway shall be liable to pay, in aid of the funds of the local authority set out in column I of the Schedule annexed hereto, the tax specified in column II thereof.

**SCHEDULE**

Local Authority I	Tax II
Parle-Andheri Municipality	House tax

New Delhi, the 6th March 1950

**No. F(X)II-49/TX16/3.**—In pursuance of sub-section (1) of section 3 of the Railways (Local Authorities' Taxation) Act, 1941 (XXV of 1941), the Central Government is pleased to declare that the Administration of the East Indian Railway shall be liable to pay in aid of the funds of the local authority specified in column I of the Schedule annexed hereto, the tax specified in column II thereof.

#### SCHEDULE

Local Authority I	Tax II
Krishnagar Municipality...	Lighting rate

S. S. RAMASUBBAN, Secy.

#### MINISTRY OF REHABILITATION

New Delhi, the 28th February 1950

**No. 14(59)Oug./50-II.**—In exercise of the powers conferred by sub-section (2) of section 25 of the Administration of Evacuee Property Ordinance, 1949 (XXVII of 1949), the Central Government is pleased to designate the following District Judges for the purpose of hearing appeals under sub-section (1) of the said section, and they shall exercise jurisdiction over the areas specified against their names, namely:—

1. Shri D. N. Roy, District Judge, Ajmer, State of Ajmer.
2. Shri B. G. Desai, District and Sessions Judge, Bhuj, State of Kutch.

V. D. DANTYAGI, Joint Secy.

#### MINISTRY OF LABOUR

New Delhi, the 28th February 1950

**No. Fac.73(5).**—In exercise of the powers conferred by sub-section (4) of section 6 of the Dock Workers (Regulation of Employment) Act, 1948 (IX of 1948), the Central Government is pleased to prescribe that a person aggrieved by a contravention of any provision of a scheme may make a complaint, in the form prescribed in the Schedule hereto annexed, to an Inspector appointed under the said Act, and the Inspector, on receipt of such a complaint, shall take such action in the matter as he deems necessary and shall, wherever possible, advise the complainant of the action taken in the matter.

#### THE SCHEDULE

##### Form of complaint

- (1) Name and address of the complainant.
- (2) Age.
- (3) Ticket number, if any.
- (4) Particulars of the complaint.
- (5) Date and signature.

S. MULLICK, Dy. Secy

New Delhi, the 27th February 1950

**No. LW-1(4)47(1).**—In exercise of the powers conferred by section 10 of the Coal Mines Labour Welfare Fund Act, 1947 (XXXII of 1947), the Central Government is pleased to make the following amendments to the Coal Mines Labour Welfare Fund Rules, 1949, the same having been previously published as required by sub-section (1) of the said section, namely:—

A. In the said Rules—

1. For rule 2, the following rule shall be substituted, namely:—

"2. *Definitions.*—In these rules, unless the context otherwise requires—

- (a) 'the Act' means the Coal Mines Labour welfare Fund Act, 1947 (XXXII of 1947);

- (b) 'Chairman' means the Chairman of the Advisory Committee constituted under section 8 of the Act;
- (c) 'Commissioner' means the Coal Mines Labour welfare Commissioner appointed under section 9 of the Act;
- (d) 'form' means a form appended to these Rules;
- (e) 'member' means a member of the Advisory Committee or the Housing Board, as the case may be;
- (f) 'owner' in relation to a colliery includes a lessee, or mortgagee in possession of such colliery and any partner, managing director, agent, manager or any other person authorised to represent the colliery in its transactions;
- (g) 'month' means a complete month reckoned according to the English Calendar;
- (h) 'treasury' means any Government treasury or sub-treasury."

2. For sub-rule (1) of rule 27, the following sub-rule shall be substituted, namely:—

"(1) The duty of excise imposed under section 3 of the Act on coal and coke shall

- (i) when such coal and coke is despatched by rail from any colliery in a state to any station in India be collected by the Railway Administration concerned by means of a surcharge on freight and such duty of excise shall be recovered—
  - (a) from the consignee, if the freight charges are collected at the destination of the consignment; or
  - (b) from the consignor, if the freight charges are prepaid at the forwarding station; or
  - (c) from the party paying the freight if the consignment is booked on the weight system;
- (ii) when such coal or coke is despatched from any colliery in a state otherwise than by rail, be recovered from the owner of the colliery concerned and collected in the manner provided in Chapter IV of these Rules."

8. After Chapter III the following Chapter shall be inserted, namely:—

#### "CHAPTER IV

*Procedure for recovery of excise duty on coal and coke despatched otherwise than by rail.*

32. *Maintenance of Register of despatches and submission of returns.*—(1) Every owner of a colliery shall maintain in Form D a Register of Despatches of all coal and coke despatched otherwise than by rail and shall record therein each despatch made during a month, separately and consecutively. At the close of each month, the entries made against each permit and date in the Register shall be totalled and the total tonnage despatched during the month shall be entered in the register. The amount of duty of excise payable on the total tonnage despatched at the prescribed rate shall be worked out and recorded in the register itself.

*Explanation.*—In calculating the total tonnage, a fraction of less than half shall be ignored; and a fraction of more than half shall be reckoned as one ton.

(2) Every owner of a colliery shall submit to the Commissioner in duplicate a Return in Form 'D' for each month in accordance with the entries made in the register maintained under sub-rule (1) duly signed by such owner or any person authorised by him in this behalf.

(3) A return so submitted shall reach the Commissioner not later than the last day of the following month.

(4) Where no coal or coke is despatched in any month, the owner of the colliery shall submit to the Commissioner within the time specified in sub-rule (3) a blank return in duplicate, for that month, accompanied by a certificate duly signed by such owner to the effect that no coal or coke was despatched during that month.

**83. Provisional assessment and payment of excise duty.**—The amount of duty of excise payable for any month and recorded in the register maintained under rule 92 shall be deemed to be a provisional assessment of the duty and shall be subject to a final assessment under rule 87.

**84. Manner of payment of duty.**—(1) The owner of a colliery shall pay the duty of excise assessed under rule 82 into the nearest treasury, not later than the last day of the following month.

(2) The payment into the treasury shall be made by means of a challan, the remittance being shown as creditable to the Central Government.

(3) The challan shall be filled in triplicate, a copy of which shall be retained by the Treasury and the remaining two copies shall be returned to the depositor who will keep one for himself and transmit the other copy to the Commissioner as proof of payment along with the monthly return prescribed in sub-rule (2) of rule 82 after entering the number, date and amount shown in the treasury Receipt in both the copies of the return.

(4) An amount equivalent to the amount of excise duty credited to the Central Revenues under sub-rule (2) shall be transferred to the Coal Mines Labour Housing and General Welfare Fund.

**85. Delay in submission of Returns.**—If the return for any month does not reach the Commissioner within the time prescribed by rule 82, the owner of the colliery shall be punishable with fine which may extend to two hundred rupees.

**86. Late returns and revision of returns.**—If the owner of any colliery has not furnished the return within the prescribed date or having furnished, it, discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be at any time before the order of final assessment is passed.

**87. Final assessment of excise duty.**—(1) If the Commissioner is satisfied that the return submitted by any owner is correct and complete, he shall confirm the provisional assessment referred to in Rule 83 as final and send an intimation to that effect to the owner of the colliery concerned in Form E within three months from the date of receipt of the return.

(2) (a) If the Commissioner is not so satisfied, he may either depute an officer for the purpose of verification of the correctness and completeness of the return with reference to the books and accounts and other relevant records of the colliery at its premises, or issue a notice in Form-F-1 on the owner of the colliery concerned requiring him to attend either personally or through a duly authorised representative on the date and at the time and place to be specified in the notice. The officer deputed by the Commissioner shall be afforded all necessary facilities at the premises of the colliery for the purpose of verification as aforesaid.

(b) After verification of the return or after hearing such evidence as the owner may produce in compliance with the notice issued under clause (a) and such evidence as the Commissioner may require on specified points, the Commissioner shall as soon as possible assess the amount of duty due from the owner and such assessment shall be final.

(c) If the Commissioner is satisfied that the return submitted by the owner is correct and complete, he shall confirm the provisional assessment as final. If, on the other hand, under the final assessment a further sum is due from the owner, the Commissioner shall issue on the owner a Demand Notice in Form H. 1 requiring the payment of the balance due within the time specified therein.

(d) If any owner having furnished a return for a month, fails to comply with any of the terms of the notice that may be issued on him under clause (a) the Commissioner shall assess the amount of the duty due from him which in his judgment, is just and proper and such assessment shall be final.

(3) If any owner does not furnish a return in Form D for any month by the prescribed date in the manner laid down in rules 82 and 84, the Commissioner shall, after giving the owner a reasonable opportunity of being heard by the issue of a notice in Form F-2 assess the amount of duty due from him which in his opinion is just and proper. The owner shall further be punishable with fine which may extend to two hundred rupees as provided in rule 85.

(4) If upon information which has come into his possession the Commissioner is satisfied that an owner has actually despatched during a month coal or coke otherwise than by rail and has thereby become liable to pay duty under section 8 of the Act but has failed to furnish a return in respect of that month and to pay the amount of provisional assessment on that basis by the last day of the following month, the Commissioner shall after giving the owner a reasonable opportunity of explaining the reasons for the failure by the issue of a notice in Form F-3, assess the amount of duty due from him which in his opinion, is just and proper in respect of that month.

(5) The Commissioner shall fix a date ordinarily not earlier than 30 days from the date of issue of a notice in Form F-1 or F-3 for producing such accounts and documents as he may require and for considering any objection which the owner may wish to offer.

(6) After considering any objection made by the owner and any evidence produced in support thereof, the Commissioner shall assess the amount of the duty to be paid by the owner and shall briefly record his findings and pass his final assessment order in Form G.

(7) The amount of duty thus assessed, the date by which the amount so assessed is to be deposited (which shall not ordinarily be earlier than 30 days from the date of issue of Demand Notice) and any other particulars connected therewith shall be specified in the Demand Notice in Form H-1.

(8) The mode of payment into the Treasury of the amount specified in Demand Notice in Form H-1 shall be the same as laid down in rule 84 provided that the copy of the Treasury challan intended for transmission to the Commissioner shall be forwarded to him with a covering letter quoting reference to the Demand Notice.

**88. Recovery of unpaid Excise Duty and Penalty.**—(1) Any amount of duty, which remains unpaid after the date specified in the Demand Notice shall be recovered as an arrear of land revenues, and shall be credited to the Central Government and subsequently transferred to the Coal Mines Labour Housing and General Welfare Fund in the manner specified in sub-rules (2), (8) and (4) of rule 84.

(2) The Commissioner shall (in order to recover the unpaid amount of cess,) apply to the Collector of the district in which the colliery is situated for the recovery of the amount remaining unpaid.

(3) The Collector shall send a report to the Commissioner by the 10th of each month showing the amount recovered by him during the preceding month.

**89. Review.**—(1) Within 30 days from the date of issue of a Demand Notice in Form H-1, any owner may submit a petition to the Commissioner asking for a review of such assessment, provided that no such petition shall be entertained unless the Commissioner is satisfied that the amount assessed has been paid by the owner into a treasury as required under rule 87.

(2) Every petition for review shall be accompanied by a memorandum setting forth clearly the principal grounds of objections against the assessment made together with a copy of the Treasury Challan showing that the amount assessed has been paid (to Government) and a certified copy of the assessment order.

(3) The Commissioner shall, after verifying the fact of assessment from the records of his office, satisfy himself as to the correctness of the grounds in the petition and if he finds that a *prima facie* error of judgment has been made shall issue an order either reducing or annulling the assessment.

(4) If, on the other hand, the records in his office reveal that assessment has been made correctly, the Commissioner shall after giving the petitioner an opportunity of being heard, issue an order confirming the assessment. The order of the Commissioner shall be final.

(5) The Commissioner shall record his decision in writing.

(6) The petitioner shall be entitled to a copy of the Commissioner's orders on the petition for review free of cost and it shall be furnished to him as soon as possible after the orders are passed.

(7) So much of the duty originally assessed upon and paid by the owner as is found not to be due from him as a result of review under sub-rule (1) shall be refunded to the owner concerned or adjusted in the account of the owner concerned, as the Commissioner may deem fit, on the basis of the orders on the petition for review.

(8) Any refund under sub-rule (7) shall be made in cash by drawing the amount from the Treasury on an ordinary contingent bill on which shall be specified the review case,

number, date of review order and the number, date and amount of Treasury Challan concerned.

40. *Records of collection.*—(1) For the proper accounting of the duty collected under these rules, the Commissioner shall maintain records to show the following particulars along with any other particulars required.

(a) Assessment and collection of duty.

(b) Particulars of petitions and orders thereon.

(c) Refunds.

(2) All the papers relating to the assessment of duty in respect of a colliery shall be kept together and shall form an assessment case record."

4. Chapter IV shall be renumbered as Chapter V and rules 32 and 33 shall be renumbered as rules 41 and 42.

5. In sub-rule (2) of rule 41 as so renumbered for the words "five hundred rupees" the words "two hundred rupees" shall be substituted.

B. To the forms annexed to the said Rules the following Forms shall be added, namely:—

“FORM D”  
(See rule 32)

Return of actual despatches and duty assessed and paid on a provisional basis

Name of Owner of Colliery.....

Full address.....

Month of despatch..... year 195 .

Serial No.	No. & date of permit	Designation of authority who issued the permit	Name of consignee	Destination	Date of despatch	Quantity despatched (separately against each permit and each date)				Calculation of duty	Particular of deposits into treasury
						Coal	Soft Coke	Hard Coke	Total		
1	2	3	4	5	6	7				8	9
										Coal Mines Labour Welfare Fund cess on tons...@ Rs...	Paid into (Treasury name) Treasury on (date with month and year) as per copy of Treasury Challan No. enclosed herewith,
					TOTAL						

Certified that the above statements are true to the best of my knowledge and belief and are based on the records maintained in my colliery.

No., date and place.

Signature  
Proprietor/Partner/Director/Agent/Manager,

“FORM E”  
[See rule 37(1)]

(Confirmation of Provisional Assessment)

To..... Colliery.

..... Address.

With reference to the Return in Form D of the Coal Mines Labour Welfare Fund Rules, 1949, submitted by you in respect of the month of 195 , you are hereby informed that the provisional assessment of cess on ..... tons amounting to Rs. .... (Rupees ..... ) only paid by you as per..... Treasury Challan No ..... dated ..... has been confirmed.

Commissioner.

Seal of the Commissioner.

No. ....

Date .....

Place .....

“FORM F-1”  
Notice  
[See rule 37(2)(a)]

To..... Colliery

..... Address.

Whereas I desire to satisfy myself that the return in Form D filed by you for the month of.....195 in correct and complete.

You are hereby directed to appear in person or through a duly authorised representative before .....

..... person

on.....at.....and to produce or

date time

cause to be produced at that time the accounts and documents specified below, together with any objection which you may wish to prefer and to produce any evidence you may wish to do in support thereof.

In the event of your failure to comply with this notice, I shall proceed to assess the duty to the best of my judgment under rule 37 of the Coal Mines Labour Welfare Fund Rules, 1949 without further reference to you.

Commissioner.

Seal of the Commissioner

No. ....

Date .....

Place .....

*Particulars of accounts and documents required*

1. Books of accounts for the month(s) in question in general and records of despatches together with records of bills in particular.

2. Complete record of road/river permits issued by the Coal Commissioner/Regional Coal Controller during the period in question in respect of this colliery.

3. Any other subsidiary record showing despatches by road/river made during the month(s).

**"FORM F-2"***Notice*

[See rule 37(8)]

To

..... (Colliery)

.....

..... (Address)

Whereas you have not furnished a return in Form D in respect of the month(s) of.....195 , by the prescribed date(s).

You are therefore required to submit a return within one Calendar month from the date of issue of this notice for the month(s) of.....195 in Form D of the Coal Mines Labour Welfare Fund Rules, 1949.

In the event of your failure to comply with this notice I shall proceed to assess the duty to the best of my judgment under rule 37 of the Coal Mines Labour Welfare Fund Rules, 1949 and you will also further be liable to a prosecution under rule 35.

Commissioner.

Seal of the Commissioner.

No.

Place

Date

**"FORM F-3"***Notice*

[See rule 37(4)]

To

..... (Colliery)

.....

..... (Address)

Whereas it appears that you have despatched coal/coke by road/river during the month(s) of 195 , but have failed to furnish return in Form D under Rule 32 of the Coal Mines Labour Welfare Fund Rules, 1949.

You are therefore directed to appear in person or through a duly authorised representative before.....

person

at ..... on .....

place

date

at.....and to produce or cause to be produced at time

that time the accounts and documents specified below, lodge at that time any objection which you may wish to prefer and produce any evidence which you may wish to do in support thereof, and you will further be liable to a prosecution under rule 35.

In the event of your failure to comply with this notice I shall proceed to assess the cess to the best of my judgment under rule 37 of the Coal Mines Labour Welfare Fund Rules, 1949.

Commissioner.

Seal of the Commissioner.

No.

Place

*Particulars of accounts and documents required*

1. Books of accounts for the month(s) in question in general and records of despatches together with records of bills in particular.

2. Complete record of road/river permits issued by the Coal Commissioner/Regional Coal Controller during the period in question in respect of this colliery.

3. Any other subsidiary record showing despatches by road/river made during the month(s).

**"FORM C"***Order of Assessment*

[See Rule 37(8)]

State in which the colliery is situated

Assessment Case No.

of

195 .

1. Year of assessment month for which assessment is made

2. Name of colliery assessed

3. Location of the colliery

4. Full postal address

5. Account books, etc. produced, if any

6. Rule and sub-rule under which assessment is made

7. Total tons of coal/coke despatched by road/river as per return furnished by the colliery tons

8. Total tons of coal/coke despatched by road/river as determined on the basis of the books of account produced or to the best judgment of the Commissioner

9. Amount of cess assessed at the rate of per ton of coal and coke despatched by road/river on the basis of item 8 above Rs.....

Assessment order in brief.

Commissioner.

Seal of the Commissioner.

No.

{ Date

Place

Certified copies of the assessment order may be obtained from the Commissioner's Office on payment to him of a fee of Rs. 2/- for each copy. The amount paid on this account shall be credited by the Commissioner to the Central Head "P—Deposits and Advances—Part II Deposits not bearing interest—(B) Reserve Funds (Central)—Coal Mines Labour Housing and General Welfare Fund—General Welfare allotment—Miscellaneous Receipts".

**"FORM H-1"**

(See Rule 37)

*Demand Notice*

To

..... (Proprietor/Partner/Director/Manager/Agent) of ..... (Colliery)

at .....

location of colliery

P. O. .... District ..... in the State of .....

In continuation of the notice in form F.1/F-2/F-3 issued to you per registered post on the ..... day of .....195.... you are hereby informed that your total despatch of \*coal/coke by \*road/river during the month(s) of.....195.... has been finally determined at tons and accordingly cess amounting to Rs. .... (Rupees.....) only is payable by you. .... in words

2. You are hereby directed to pay the sum of Rs..... (Rupees.....) only as in words

detailed below into the nearest Government Treasury on or before the .....day of..... 195.. and to produce



before the Commissioner a copy of the relevant Treasury  
challan as proof of payment not later than the..... day  
of ..... 1950 failing which the said sum of Rs.....  
(Rupees ..... ) only will be recoverable  
in words

from you as an arrear of land revenue

Details of assessed amount .....

1 Amount of cess payable Rs. ....

2. Deduct amount already paid by you as per Treasury  
Challan No ..... , dated .....

Net amount payable Rs. ....

Seal of the Commissioner Commissioner.

No.

Date

Place.

\* Strike out the number of form and words and phrases not  
applicable.

New Delhi, the 28th February 1950

No. LW. 1(4)/47(2).—In exercise of the powers conferred  
by sub-section (1) of section 3 of the Coal Mines Labour  
Welfare Fund Act, 1947 (XXXII of 1947), and in partial  
modification of the Notification of the Government of  
India in the Ministry of Labour, No. LW.1(4)/47(2), dated  
the 14th June 1947, the Central Government is pleased  
to withdraw, with effect from the 1st April 1950, the  
exemption from liability to the excise duty levied and  
collected under the said Act, allowed in respect of coal and  
coke despatched from collieries in Part A States or Part C  
States otherwise than by rail

P. N. SHARMA, Under Secy.

New Delhi, the 29th February 1950

No. LR.2(258).—*Corrigendum*.—In page 759 of the  
*Gazette of India Extraordinary*, dated the 4th February  
1950, in line 4 of paragraph 21 of the award of the All India

Industrial Tribunal (Bank Disputes) in the matter of  
alleged victimization, wrongful dismissal, etc., in the  
states of Delhi, Punjab and Bihar, substitute the word  
"regard" for the word "required".

New Delhi, the 2nd March 1950

No. LR.2(258).—*Corrigendum*.—At pages 1785—1790 of  
the *Gazette of India*, dated the 31st December 1949,  
containing the Ministry of Labour, Notification No. LR-  
2(258)/I, dated the 26th December 1949, publishing the  
interim award of the All India Industrial Tribunal (Bank  
Disputes), in the industrial dispute regarding interim relief,  
between certain banking companies and their employees  
in the State of West Bengal, the following corrections shall  
be made:—

I. In paragraph 5, under the heading "Bank of India"—

(a) for the words and figures "Rs. 65—5—85—95—5—  
130—140—165—190—215—220—225" substitute  
the words and figures "Rs. 65—5—85—95—10—  
125—EB—140—15—215—EB—235—20—275";

(b) for the sentence "Dearness allowance at 25 per  
cent. of the basic salary, with the minimum of  
Rs. 30 and maximum of Rs. 50 per month"  
substitute the sentence "Dearness allowance at  
40 per cent. of the basic salary, with the minimum  
of Rs. 40"; and

(c) for the words and figures "the agreed scales of 1946  
are, therefore, inadequate" substitute the words  
and figures "the agreed scales of 1946 would  
therefore, *prima facie* require reconsideration or  
adjustment"

II In paragraph 7, line 27, for the words and figures  
"Rs. 65—5—85—7½—130—EB—137½—7½—160—10—190"  
substitute the words and figures "Rs. 65—5—85—7½—130—  
EB—137½—7½—160—10—190—EB—200—10—230—245—  
15—275"

N. C. KUPPUSWAMI, Under Secy.

